

sistent plan, not necessarily at a uniform rate, whereby the aggregate of the amounts so set aside, plus the salvage value, will at the end of the useful life of the property in the business equal the purchase price of the property or, if purchased before March 1913, its estimated value as of that date or its original cost, whichever may be the greater. The physician must in good faith use his best judgment and make such allowance for depreciation as the facts justify. Physicians who, from year to year, claim deductions for depreciation on nonexpendable property will do well to make annual inventories, as of January 1, each year.

Medical Dues.—Dues paid to societies of a strictly professional character are deductible. Dues paid to social organizations, even though their membership is limited to physicians, are personal expenses and not deductible.

Postgraduate Study.—The Commissioner of Internal Revenue holds that the expense of postgraduate study is not deductible.

Traveling Expenses.—Traveling expenses necessary for professional visits to patients are deductible. The board of tax appeals has held that traveling expenses incurred in attending medical meetings are deductible (Cecil M. Jack v. Commissioner, 13 B. T. A. 726; J. Bentley Squier, 13 B. T. A. 1223). Such expenses include only those necessarily incurred in attendance at a professional meeting for a professional purpose. The taxpayer is advised to make no claim for the deduction of such expenses unless he is prepared to establish the fact of expenditure. In the future accurate itemized records should be kept of such expenses and substantiating evidence, such as Pullman and railroad receipts, hotel bills and so on, should be carefully preserved.

AUTOMOBILES

Payment for an automobile is a payment for permanent equipment, and is not deductible. The cost of operation and repair, and loss through depreciation, are deductible. The cost of operation and repair includes the cost of gasoline, oil, tires, insurance, repairs, garage rental (when the garage is not owned by the physician), chauffeurs' wages, etc.

Deductible loss through depreciation is the actual diminution in value resulting from obsolescence and use, and from accidental injury against which the physician is not insured. If depreciation is computed on the basis of the average loss during a series of years, the series must extend over the entire estimated life of the car, not merely over the period in which the car is in the possession of the present taxpayer.

If the automobile is used for professional and also for personal purposes—as when used by the physician for recreation, or used by his family—only so much of the expense as arises out of the use for professional purposes may be deducted. A physician doing an exclusive office practice and using his car merely to go to and from his office cannot deduct depreciation or operating expenses; he is regarded as using his car for his personal convenience and not as a means of gaining a livelihood.

What has been said with respect to automobiles applies with equal force to horses and vehicles and the equipment incident to their use.

MISCELLANEOUS

Laboratory Expenses.—The deductibility of the expenses of establishing and maintaining laboratories is determined by the same principles that determine the deductibility of other corresponding professional expenses. Laboratory rental and the expenses of laboratory equipment and supplies and of laboratory assistants are deductible when under corresponding circumstances they would be deductible if they related to a physician's office.

Losses by Fire, etc.—Loss of and damage to a physician's equipment by fire, theft or other cause, not

compensated by insurance or otherwise recoverable, may be computed as a business expense, and is deductible, provided evidence of such loss or damage can be produced. Such loss or damage is deductible, however, only to the extent it has not been made good by repair and the cost of repair claimed as a deduction.

Insurance Premiums.—Premiums paid for insurance against professional losses are deductible. This includes insurance against damages for alleged malpractice, against liability for injuries by a physician's automobile while in use for professional purposes, and against loss from theft of professional equipment, and damage to or loss of professional equipment by fire or otherwise. Under professional equipment is to be included any automobile belonging to the physician and used for strictly professional purposes.

Expense in Defending Malpractice Suits.—Expenses incurred in the defense of a suit for malpractice are deductible as business expense. Expenses incurred in the defense of a criminal action, however, are not deductible.

Sale of Spectacles.—Oculists who furnish spectacles, etc., may charge as income money received from such sales and deduct as an expense the cost of the article sold. Entries on the physician's account books should in such cases show charges for services separate and apart from charges for spectacles, etc.—*Jour. A. M. A.*, January 5, 1929.

CORRESPONDENCE *

Subject of Following Letter: "Mrs. Eddy, The Biography of a Virginal Mind"

Los Angeles,

December 20, 1929.

To the Editors,

California and Western Medicine:

The following advertisement appeared as a display advertisement in the *Los Angeles Times* of recent date:

"We have been forced to take off our tables all copies of 'Mrs. Eddy' by Edwin Franden Dakin."

This is from a bookseller who writes also that, because of pressure from individuals who are trying to smother this biography, he has been obliged to return his stock of copies and compelled to write a letter of apology to "two agencies" in his city. Personally this bookseller endorses the book.

This is a sample of many similar letters which come to us from coast to coast. The result is a situation almost incredible in a free country. . . .

Throughout almost eighty-five years of publishing, we have been able to say of our books, "On sale at all book stores." We regret that in this one case, we must qualify this statement.

If you can't get a copy of "Mrs. Eddy: The Biography of a Virginal Mind," from any available bookseller, we will mail you a copy postpaid to any part of the United States on receipt of \$5.

Charles Scribner's Sons,
597 Fifth Avenue, New York City.

The undersigned has read this book and had found it to be even kinder to the memory of the late, lamented Mrs. Mary Baker Glover Patterson Eddy and the Christian Science Church than have been Georgine Milmine or Peabody or others who have dissected this life and organization, and therefore he was astonished to know that the central organization

* California and Western Medicine in printing letters in the Correspondence column does so without committing the California Medical Association or the journal to any issues that are discussed, and prints such communications without prejudice.

of the higher powers of the Christian Science Church was attempting to suppress free speech, free reading, and free thought in Los Angeles, and presumably in other cities of California and of the United States.

Inquiry by him elicited the fact that booksellers in Los Angeles had been requested, and either by direction, or innuendo, had been threatened or urged to suppress the sale of this book.

The writer was informed that C. C. Parker, 520 West Sixth Street, was the only bookseller in the city who had continued a window display in defiance of the demands of the Christian Scientists. The writer was also informed that a window display made by the book department of Bullock's was removed within three hours of its opening by reason of a storm of protests from followers of Mrs. Mary B. G. P. Eddy.

This was so interesting that visits were made to a number of stores to ascertain the facts. At the book department of the Broadway Department Store the book was on sale and in evidence. At Bullock's the writer purchased a copy, but it was under the counter. At the Jones book store, 426 West Sixth Street, it had been on sale, but there were none in stock. The assistant manager stated that there had been much controversy about the book, and he did not know what the policy of the firm would be. The writer's card was left, with a request for information. None came. A visit to this store on December 10 elicited the fact that there were none in stock, but that it could be ordered.

At Parker's, 520 West Sixth Street, the book was on display, in stock, and more coming. The manager of the book department of the J. W. Robinson department store stated that the book was not on sale, would not be on sale and could not be ordered through this firm. An hour later the writer was informed over the phone by Mr. Rhodes, secretary of the firm, who was present during my conversation with the manager of the book department, that they would take an order for the book.

On December 11 my wife called at the May department store book department and was curtly told that they did not sell the book, would not sell the book by order or otherwise.

Fowler Brothers book store, 747 South Broadway, have the book on display and have sold it from the start.

The feature of this affair that is most interesting to the writer is that the subtle influence of the Christian Science committee can in a large measure throttle the speech, the reading, the thought of a million and a half of Los Angeles people who are in no way in sympathy with them. There are some thirty Christian Science churches in Los Angeles. It is not probable that their average membership is five hundred, and I am informed by a former Christian Scientist that it is less than three hundred. No doubt there are hundreds of thousands of Catholics, Jews, and Protestants who would like to know this story. Why not let them have it?

The book itself has received the highest praise as a work of real unbiased biography by the best reviewers in the country, such as the *New York World*, *Springfield Republican*, *Saturday Review*, *The Nation*, *Boston Herald*, *The Carnegie Library Magazine*—the unmuzzled press.

The medical profession does not wish to interfere with Christian Scientists in their religion or in the care of their own personal bodies. It should be vitally concerned, however, when the Christian Science organization or any other organization attempts to interfere with the sanitary or health control of the community as such, or when it attempts to interfere with the free speech, free thought, or free reading of the people of a country such as the United States of America.

WILLIAM DUFFIELD, M. D.

TWENTY-FIVE YEARS AGO*

EXCERPTS FROM OUR STATE MEDICAL JOURNAL

Vol. III, No. 1, January 1905

From some editorial notes:

... *Another New Year.*—The *Journal* enters upon its third year of life with hope and confidence and is cheerful of the future. We speak of it in this personal sense for, to your Publication Committee, the *Journal* seems a living, growing entity; our child. The condition of the society is excellent; county societies, almost without exception, are in a flourishing condition and are growing at a healthy rate. A number of counties where no societies now exist are ready for organization. On every important question confronting the medical profession of California there is harmonious agreement. Judging from the kindly expressions of opinion that come to us from every county society and from individuals in all parts of the country, the *Journal's* policy in regard to not only a passive but an active part in the fight for clean advertising, is heartily approved. . . .

... *Tuberculosis Sanatoria.*—A question which should receive the careful consideration of all members of the society, and their thoughtful expression, is the proposed establishment of state sanatoria for the tuberculous poor. . . .

... What direction shall state or municipal aid take? Shall it be out-patient dispensaries, or shall it be sanatoria, or both? Judging from the general tone of discussion, not only here in California but in other parts of the United States, both projects are considered desirable and necessary. . . .

... *Just Keep Hammering.*—During the past few months the *Journal* has devoted considerable space to editorial discussion of the advertising question and to occasional criticism of the American Medical Association, or rather of its trustees, in connection with that important subject. It is possible that at times this may be a little monotonous to some of our readers; at times it is somewhat tiresome even to the Publication Committee. But we must crave your indulgence yet a little while. An official of the American Medical Association, who has gone over the ground very carefully, said to a member of the committee: "You are unquestionably right, and you are doing the only thing that can possibly bring results; you are constantly hammering. Keep it up, for if you stop and the subject is dropped, it will sink into oblivion. Keep hammering and you will see that the question will have to be taken up and settled right." For that reason we shall "keep hammering." . . .

... *The Pity of It All.*—Contrast the downright honesty of the Japanese commissariat, the fine wool blankets combining warmth with lightness; the lamb's wool toe socks for extreme cold weather; the beautifully woven underwear; the rice and other foodstuffs, of which only the best is accepted: compare these with our own embalmed beef, our actually rotten and rotting tinned pork and beans, our poor shoddy cloth, our glove scandal, the thousand and one instances of "graft, graft, graft." The existence of surprise is indicative of a widespread demoralization that is appalling in its tragic significance. So accustomed are we to corruption that simple honesty excites our surprise; graft we look upon as naturally to be expected. . . .

... *Registration of Nurses.*—The California State Nurses' Association has had prepared a bill which is to be introduced in the legislature providing for registration of graduate and qualified nurses. The text of the bill has been submitted to a number of attorneys and prominent physicians and has received their approval. . . .

* This column aims to mirror the work and aims of colleagues who bore the brunt of state society work some twenty-five years ago. It is hoped that such presentation will be of interest to both old and recent members.